IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 9897 of 2007(C)

PETITIONER:

ANI SAM THOMAS, PANIKKATHARA HOUSE,
VELANILAM P.O., MUNDAKKAYAM.

BY ADV. SRI.PHILIP T.VARGHESE,
SRI.THOMAS T.VARGHESE.

RESPONDENTS:
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1. **THE COMMERCIAL TAX OFFICER,**
   PONKUNNAM.

2. **THE DEPUTY TAHSILDAR,**
   REVENUE RECOVERY, KANJIRAPPALLY.

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/06/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.9897/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE NOTICE NO. 21141397/93-94 TO 98-99 DTD. 08/12/2006 ISSUED BY THE R.1.

EXT.P.2: COPY OF THE NOTICE NO. 21141775/95-96 TO 2000-01 DTD. 08/12/2006 ISSUED BY THE R.1.

EXT.P.3: COPY OF THE REPLY DTD. 07/02/2007 SUBMITTED BY THE PETITIONER TO THE R.1.

EXT.P.4: COPY OF THE NOTICE NO. B2-24/07-ST/B2-2574/07 IN FORM NO. 1 DTD. NIL ISSUED BY THE R.2.

EXT.P.4.A: COPY OF THE NOTICE NO. B2-24/07-ST/B2-2574/07 IN FORM NO. 10 DTD. NIL ISSUED BY THE R.2.

EXT.P.5: COPY OF THE NOTICE NO.B2-27/07-ST/B2-2577/07 IN FORM NO.1 DTD. NIL ISSUED BY THE R.2.

EXT.P.5.A: COPY OF THE NOTICE NO. B2-27/07-ST/B2-2577/07 IN FORM NO. 10 DTD. NIL ISSUED BY THE R.2.

RESPONDENT'S EXHIBITS: **NIL.**

//TRUE COPY//

prv.

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.9897 of 2007

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Dated this the 21st day of June, 2007.

JUDGMENT

While the case of the petitioner is that petitioner has no liability, Government Pleader reported that liability is of father of the petitioner towards sales tax and recovery is against the defaulter's property devolved on legal heirs after death of the defaulter. This is permissible under Section 20 of the KGST Act. The second respondent is directed to verify title deeds and proceed to attach only defaulter's property devolved on legal heirs by virtue of Section 20 of the Act. In other words, self acquired property of the petitioner and other legal heirs should not be proceeded against.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms